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*** Notices to Subscribers and Contributors will be found on page ii.

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Current Topics.

A Canadian Criticism of the Law.

A CANADIAN correspondent is troubled by what he conceives to be the inelasticity of the law in Canada. His complaint seems to be that the world changes and develops too fast for the judges, and his remedy would be to appoint younger judges. There is surely here a confusion of thought. The function of a judge is to administer the law as it is, and if our correspondent thinks that the law is out of date he will not improve matters by appointing judges who will—he hopes—administer it, not as it is, but as some people think it ought to be. The legislature is competent by new legislation to keep the law up to date, and our correspondent's quarrel should, we think, be with the legislature, if it does not, in fact, keep pace with the times. In criminal cases, he thinks that more might be done to provide free defences. English law has done something in this matter, and if Canada wants to go forward, that too, is of course a matter for legislation. Without having too profound a knowledge of what Canada does or does not do already, we suspect that confusion of thought is responsible for the use by our correspondent of the phrase "the great defect in criminal law is the distinction between the poor and the wealthy prisoner." That is a very serious charge, and we cannot think that Canada deserves it. His last complaint, of several, is that different Canadian police magistrates mete out different sentences. There is bound to be some disparity, of course, in the magistrates and the cases, but many will sympathise with his suggestion that laymen are not properly qualified to administer criminal law. There was—our readers will remember—considerable discussion on this topic in our own columns earlier in the present year, under the title "Summary Justice." We might, without immodesty perhaps, be allowed to refer him to our issues of and after 28th March, 1931. "The Court of Appeal," writes our correspondent, "should take a more intelligent view of sentences." We do not quite know how to answer a gentleman who thus expresses himself. We had, of course, imagined that intelligence was looked for as a qualification for appointment to the Bench in Canada. Indeed, elsewhere in his notes our correspondent claims that there are many judges of the Canadian Bench who are giants of intellect. And that the Court of Appeal, too, should be selected for this criticism! Well! Well! Well! But anyway, we in this country, have a very high opinion of Canada, all things notwithstanding. A country gets, it used to be said, the government it deserves. If it were true that Canada is apathetic in the matter of law reform, she would deserve and get her law unreformed. An academy of legal research (suggested by our correspondent) is always a bit apt to be academic.

Poisoning Statistics for 1930.

THE LATEST annual statistical review for England and Wales issued by the Registrar-General covering the year 1930 contains some illuminating figures relative to poisoning (accidental, suicidal, and otherwise). The total number of poisoning cases causing death was 849. Of these no less than 369 were caused by "lysol" (a great increase over the "lysol" cases for 1929, which themselves were an increase for the same poison over 1928). Carbolic acid caused sixty-three deaths and aspirin twenty deaths. Oxalic acid caused twenty-eight and cyanide of potassium forty-eight deaths. The enormous increase in deaths from lysol and carbolic acid (and, be it remembered, lysol is a "variant" of carbolic acid) shows more eloquently than anything else the folly of the 1908 Regulations which allow such things to be sold by unqualified tradesmen. The same remark applies to cyanide—used for horticultural purposes. Happily the ill-starred Poisons Bill of last session, which proposed still further to increase the facilities for obtaining these dangerous chemicals by letting any tradesmen who chose to do so, sell them, was scotched in time and is not likely to be brought to life again for many a long day!

Passports.

AMONG THE minor duties that will fall to Sir JOHN SIMON, in his new capacity as Secretary of State for Foreign Affairs, will be the issue of passports to British subjects, for these will run in his name and will bear a facsimile of his signature. In bygone days the Foreign Secretary was usually, if not invariably, a member of the Upper House, and, being a peer, the enumeration of his titles in the passports issued during his régime had an imposing effect, not only on the possessor but also on foreigners. When the late LORD LANSDOWNE was at the Foreign Office the passports issued by his authority required no less than five lines to particularise his titles, and the bearer acquired quite a reflected glory in consequence. British passports, as is known, are issued only to British subjects, but once at least, very many years ago, one was granted to a lady who could not in law claim to fulfil this

condition. The lady, who was of English birth, married an Ionian during the time that those islands were under British protection. After the annexation of the islands to Greece, the husband died, and the widow returned to England. By her marriage she assumed the nationality of her husband, and at his death was still in law a Greek subject, as she took no steps to resume British nationality. On applying at the Passport Office for a British passport it was refused on the ground that she was not a British subject. On being told this, the lady was very irate, and she demanded to see one of the higher officials, who, however, assured her that the passport clerk was right, and he again explained to her that by her marriage with an Ionian she had become a Greek. Upon this she laughed and said, "Come, come; you really must not talk rubbish to me; I know nothing about your treaties or naturalisation laws. All I know is, that I am an English lady, and I demand a British passport as such," and we are told that a passport was eventually granted to her, for like the other importunate widow, she had pertinacity sufficient to gain her point. The late Sir EDWARD HERTSLET, who narrates the incident, adds "What the Home Office would have said had they known this at the time, I cannot say."

Behaviour in an Omnibus.

A FORMER employé of the London General Omnibus Company, who, as a passenger, was requested to desist from smoking inside one of its vehicles, observed to the conductor, "It is no good you telling me—I know the law." Probably such a boast is made in inverse ratio to the justification for it. In this particular case of inconsiderate behaviour, poetic justice was exemplified, for he was charged under a new regulation made by the Minister of Transport in accordance with s. 84 of the Road Traffic Act, 1930, which gives the Minister power to make regulations generally as to the conduct of passengers in public service vehicles. The violation of any such regulation is punishable by a fine not exceeding £5, and so the defendant had his lesson in law and good manners, and, presumably, went on his way a wiser and a sadder man. Previously to this enactment, railway and tramway companies had statutory power to make rules or regulations for the conduct of passengers, but there was no express power of the kind in respect of omnibuses generally, though municipal corporations running them might have it. In *Baker* v. *Ellison* [1914] 2 K.B. 762, the defendant, who had chosen to ride on the top of an Eastbourne Corporation omnibus along a stretch of road where this was forbidden by the corporation's regulation because it was dangerous, was convicted of breaking the regulation, and also another against wilful obstruction of the council's servants. In *Seymour* v. *Greenwood* (1861), 7 H. & N. 355, the defendant was the proprietor of an omnibus, and had authorised the guard or conductor to deal with troublesome passengers, and, if necessary, to eject them. The plaintiff was a passenger, and there was evidence that he was drunk and troublesome. The conductor ejected him, but with unnecessary violence, and for that violence his master was held responsible. There was no suggestion, however, that a common carrier cannot make such a rule as to his vehicle, and one may perhaps suppose that it was an implied term for a passenger that he should behave himself with ordinary decency and quietude. If he did not choose to do so he might have become a trespasser, and be liable to ejection. This point, however, does not appear to have been tested, and the power given to the Minister of Transport should ensure proper behaviour hereafter without such a test being necessary. In *Clarke* v. *West Ham Corporation* [1909] 2 K.B. 858, the bye-laws required defendants as tramway undertakers to carry "any passenger not being an objectionable person," but from the judgments in the Court of Appeal it would appear that this was a common law requirement of carriers of passengers. Probably "objectionable persons" would be held to include those who became so during the journey, by breaking rules made for the common comfort and convenience.

Criminal Law and Practice.

CONSENTS TO MARRIAGE.—Section 9 of the Guardianship of Infants Act, 1925, conferred power upon courts, including courts of summary jurisdiction, to give consent to the marriage of an infant where consent has been refused by any person whose consent is required.

This is a difficult duty to carry out, particularly for lay justices, who may feel diffident about exercising a power to alter the course of young people's lives and, incidentally, to overrule the decisions of parents. As these applications may be heard in private, it is impossible to gather much information as to the frequency of such applications or as to the manner in which they are determined, though occasionally a hearing in open court is duly reported in the press.

Parliament has not laid down any principles to guide magistrates as to the way in which they should approach these cases; their discretion seems to be quite unfettered. It is not provided, for instance, that a court shall give consent only where it finds that consent has been unreasonably withheld. Presumably, magistrates will, in this as in other matters connected with infants, regard the welfare of the infant as the paramount consideration. This, however, is by no means easy to determine when marriage is in question, especially as there may be the further complication that the girl wishing to marry is expecting a child, which the young couple both wish to be born in wedlock. Right and proper as this desire is, it is not certain that the wise course is always to give effect to it. Hasty marriages contracted under such conditions are often unsuccessful; and, since children born out of wedlock can now be made legitimate by subsequent marriage, there is no great urgency about it and the young people may perhaps gain by a little further contemplation of their position, prospects and inclinations.

Some magistrates evidently feel that the proper way in which they should approach these cases is not simply to ask themselves whether or not they think the marriage desirable, but rather to put to themselves this question: Does the parent who refuses his or her consent appear to me to be acting harshly or unreasonably? If not, ought I, who know so little of the characters and circumstances of the parties, to interfere so as to override the decision of a parent who must be assumed to be acting in what he or she believes to be the true interests of the infant?

This, while we cannot suggest that it is a view that must be taken, strikes us as at any rate a sound general rule to take as a guide in the majority of cases.

OPINION AS TO SPEED.—In a case before the Bournemouth Bench (referred to on this page last week) the point was taken unsuccessfully that there was no case to answer, because the statute provided that no person should be convicted on the opinion of one witness only: *see* Road Traffic Act, 1930, s. 10 (3). This section, of course, does not mean that there must always be two witnesses, and it was admitted by the defence in this case that timing with a stop-watch was more than an opinion. We see no distinction in principle between a stop-watch and a speedometer, provided that the accuracy of the instrument be proved or admitted. There are cases in the text-books on the point, decided under the old Motor Car Act, though we should have thought that a careful reading of the words of the section would convince anyone that there was no requirement for a second witness so long as the only witne s relied not on opinion but on scientific instruments or evidence of any kind besides his mere opinion—such as, possibly, the admission at the time, by a defendant, that he was exceeding the speed limit.

DANGEROUS DRIVING.

Mr. Justice Roche at Durham Assizes recently, referring to a charge of manslaughter against a motorist, said:—"I think if the magistrates took a more serious view of dangerous driving where there is no fatal result, we should have far fewer cases of manslaughter."

Recovery of Water Rates, Gas and Electricity Charges.

WATER rates and gas and electricity bills are, like income tax and local rates, numbered among the not inconsiderable burdens and worries of daily life. They appear with disappointing frequency; and with a regularity that is often not emulated by remittances in settlement.

As a means of stirring up the careless and neglectful, and compelling the "won't payers," Parliament has conferred certain unpleasant and drastic powers upon the purveyors of these important public utility services. They may be described as threefold, viz.: (1) Cutting off the supply, (2) by summons in a court of summary jurisdiction, and (3) recovery by action in any court of competent jurisdiction, as the county court and High Court.

First, with respect to water rates. It is provided by s. 74 of the Waterworks Clauses Act, 1847 (10 & 11 Vict., c. 17), that if any person supplied with water, or liable to pay the water rate, neglect to pay such water rate at any of the times of payment thereof, the undertakers may stop the water from flowing into the premises by cutting off the pipe to such premises or by such means as the undertakers shall think fit, and may recover the rate due, if less than £20, with the expenses of cutting off and costs of recovering the rate, in the same manner as any damages, for the recovery of which no special provision is made, are recoverable under the Act. If the rate amounts to £20 or upwards, the undertakers are empowered by the section to recover the same with the expenses of cutting off the water by action in any court of competent jurisdiction. For the recovery of damages not specially provided for, the bugbear of legislation by reference is presented.

It is necessary to refer first to s. 85 of the Act. This provides that the clauses of the Railway Clauses Consolidation Act, 1845 (8 & 9 Vict., c. 20), with respect to the recovery of these damages shall be incorporated with this and the special Act. On turning to s. 140 of the Act of 1845 it will be found that the amount is to be ascertained and determined by two justices; and if the amount be not paid within seven days after demand the justices may issue a distress warrant against the goods of the party liable.

In addition to the foregoing, s. 21 of the Waterworks Clauses Act, 1863 (26 & 27 Vict., c. 93), empowers water undertakers to recover rates or and sums due in any court of competent jurisdiction.

In the Metropolitan area the matter is governed by the Metropolitan Water Board (Charges) Act, 1907 (7 Edw. VII, cap. CLXXI), s. 3 of which incorporates the provisions of the Waterworks Clauses Act, 1847, "with respect to the payment and recovery of water rates"; while s. 33 empowers the Board to recover rates in any court of competent jurisdiction. It has been held by the Court of Appeal that the remedy in a court of competent jurisdiction (whether county court or High Court) is not subject to the six months' limitation applicable to proceedings before justices under the Summary Jurisdiction Acts (*Metropolitan Water Board* v. *Bunn* [1913] 3 K.B. 181; 77 J.P. 353; following *Blackburn Corporation* v. *Sanderson* [1902] 1 K.B. 794; 66 J.P. 452).

Where the water undertakers are companies trading for profit under statutory powers, the provisions of the Water Companies (Regulation of Powers) Act, 1887 (50 & 51 Vict., c. 21), have to be borne in mind. By s. 4 of this Act, where the owner and not the occupier is liable by law, or by agreement with the company, to the payment of the water rate in respect of a dwelling-house, or part of a dwelling-house, occupied as a separate tenement, the water company is prohibited from cutting off the water supply for non-payment of the water rate. In lieu thereof the rate together with interest at 5 per cent. is made a charge on the dwelling-house in priority to all other charges affecting the premises. Further, and without prejudice to such charge, the amount may be recovered, with the costs incurred, either from the owner or the occupier for the time being "in the same manner as water rates may by law be recovered," i.e., by proceedings. In the event of proceeding against the occupier, notice must first be given him to pay the amount due out of the rent due or as it becomes due. No greater sum can be recovered from the occupier at any one time than the amount of rent owing or accruing due. The Act does not apply to municipal corporations and local authorities who are water undertakers.

Secondly, with respect to gas rents or rates. Under the general law the matter is governed by the Gasworks Clauses Act, 1847 (10 & 11 Vict., c. 15), and the Gasworks Clauses Act, 1871 (34 & 35 Vict. c. 41). These Acts are incorporated in the Special Acts or Provisional Orders of all undertakers obtaining Parliamentary authority. By s. 3 of the Act of 1847, "the expression 'gas rate' includes any rent, reward, or payment to be made to the undertakers for a supply of gas." The remedies for recovery on non-payment are similar to those of water undertakers. Thus, it is provided by s. 16 of the Act of 1847, if any person supplied with gas neglect to pay the rent due therefor, "the undertakers may stop the gas from entering the premises of such person by cutting off the service pipe or by such means as the undertakers shall think fit." By virtue of s. 3 of the Act of 1871, the undertakers are empowered to proceed by summons and distress, and s. 41 of that Act authorises them to recover all sums due in any court of competent jurisdiction.

It is provided by s. 40 of the Act of 1871, that if any person supplied with gas or with any gas meter or fittings neglects to pay the amount due or any expenses incurred by the undertakers in cutting off the gas from the premises the undertakers may recover the sum so due "in like manner as a penalty under this Act." The recovery of penalties is provided for in s. 40 of the Act of 1847. This section incorporates the provisions of the Railways Clauses Consolidation Act, 1845, to which reference has already been made in connexion with the recovery of water rates.

Lastly, as to charges for electricity. The Electric Lighting Act, 1882 (45 & 46 Vict., c. 56), provides, by s. 21, that if any local authority, company, or person, neglect to pay any charge for electricity or any other sum due from them to the undertakers in respect of the supply of electricity, the undertakers may cut off the supply and cut or disconnect electric lines or other works for the purpose and may discontinue the supply until the charge or sum, together with the expenses of cutting off the supply, be fully paid.

The undertakers may also, by virtue of s. 18 of the Electric Lighting Act, 1909 (9 Edw. VII. c. 34), refuse to supply electrical energy to any person whose payments for the supply of electrical energy are for the time being in arrear (not being the subject of a *bonâ fide* dispute), whether any such payments are due in respect of a supply to the premises in respect of which such supply is demanded or in respect of other premises.

Further, there is the usual troublesome piece of legislation by reference. Section 12 of the Electric Lighting Act, 1882, incorporates (*inter alia*), the provisions of the Gasworks Clauses Acts relating to the recovery of gas rents; and those Acts are to be construed as if "gas" meant "electricity." These provisions of the Gasworks Clauses Acts (and the incorporated provisions of the Railways Clauses Consolidation Act) have already been dealt with *ante*, and need not be repeated here. The ultimate effect, therefore, is that the amounts due may be recovered summarily or in any court of competent jurisdiction.

In regard to all the foregoing matters it must be borne in mind that water, gas, and electricity undertakers may have private Acts and Provisional Orders and that these may contain provisions dealing with the recovery of charges.

And/Or.

THE case of *R.* v. *Surrey Justices: Ex parte Witherick*, decided by a Divisional Court on the 12th November, will seem to many to thicken the fog about s. 10 of the Summary Jurisdiction Act, 1848, which requires that "every information shall be for one offence only, and not for two or more offences."

One would have thought that provision clear and explicit, but when it comes to be applied to laws expressed as prohibitions or commands, either linked together conjunctively ("and") or disjunctively ("or"), and is complicated by judicial pronouncements not always too well expressed, it is not altogether easy to maintain a reasonable working practice.

Before considering the latest judicial utterance, let us look at the matter generally. The criminal law contains two classes of offence: the doing of acts prohibited, the failure to do acts commanded. Where the prohibition or the command is directed to one thing only, no doubt can arise. When either is directed to various acts or omissions, one has to stop and think. Unluckily there is sometimes more stopping than thinking.

Enactments creating offences, whether of omission or commission, often link the various forms of misdeed either with "and" or "or," which words have a precisely opposite effect in the forbidding and commanding ordinances of the law. This sounds a little mysterious, but illustrations will suffice to make it clear. We give one for each of the four classes, and though we have been unable to cull all our examples from purely summary offences, they serve equally well to illustrate our meaning.

A. Rob *and* use violence (Larceny Act, 1916, s. 23) is one offence and not two.

B. Emitting smoke, so as to be a ground of complaint to passengers *or* public (see the bye-law considered in *Cotterill* v. *Lemprière* (1890), 24 Q.B.D. 634) is two offences.

C. Failure to supply a copy of an employment contract *and* to keep a copy for record (London County Council bye-law as to Employment Agencies) is two offences which cannot be charged together.

D. Statement for registration (Registration of Business Names Act, 1916, s. 4) to be signed *either* by all the partners, *or* by some one partner. No offence if all or any sign.

This would be an excellent scheme if it were really complete. But there are laws which, in an endeavour to be exhaustive, create one and the same offence in various forms of words. What is to be done with them, when drawing an information or a conviction?

The point was well put by Mr. Justice SWIFT in the latest case. Here the justices had convicted of driving without due care and attention *or* without reasonable consideration for other road users (Roads Act, 1930, s. 12).

SWIFT, J., interposing in the argument and addressing counsel for the appellant, said: "You say that there is only one offence; your opponent says that there are two. I can conceive that there may be three—(1) driving without due care and attention; (2) driving without reasonable consideration for other persons using the road; (3) driving without due care and attention *and* without reasonable consideration for other persons using the road. The trouble is that the justices seem to have included a fourth: driving without due care and attention *or* without reasonable consideration for other persons using the road. A defendant cannot tell what he has been convicted of."

The judgment of the court, delivered by AVORY, J., is consistent with this analysis. It makes it clear that if a law prohibits misconduct in alternative forms of words, and that these various forms are merely descriptions of one and the same piece of misconduct, a conviction reciting either formula, or reciting both linked with the word *and*, will be good. But if the formulæ are linked by the word *or* the conviction is bad. The badness is for uncertainty.

An earlier case, in which this line was taken, is *R.* v. *Jones: Ex parte Thomas* [1921] 1 K.B. 632, where it was held, on the repealed Motor Car Act, that a man might properly be convicted of driving recklessly *and* at a speed dangerous to the public. The driving being one indivisible act, its two qualities of recklessness and dangerous speed did not make it two offences. Of course, there might be forms of reckless driving not at a dangerous speed. Starting a car with someone directly in front of it who could not get away would be reckless, though the speed were almost negligible.

The matter seems more complicated than it really is, and if one or two inconvenient decisions in the past be left to slumber, no real trouble will arise. The questions to ask are: (1) Is there duplicity, i.e., does the information or the conviction use a form of words which discloses more than one offence? (2) Is there uncertainty, i.e., can the accused say that he does not know which of two or more offences he is charged with?

If alternative forms of words describe offences whose ingredients are not the same and more than one form is used, the information must be amended or the conviction quashed, and that whether the link between the formulæ be *or* or *and*. Neither uncertainty nor duplicity is removed by the use of *and* if more than one offence is disclosed.

But if the alternative forms of words are merely descriptive of one and the same piece of misconduct, the choice of the linking word is important. *Or* will be fatal; *and* will not.

The matter is one which demands a sound knowledge of the law of summary jurisdiction and care in drafting. We have known leading Treasury Counsel to draw a summons for a summary offence, and by copying slavishly a many-worded section, manage to get no less than twelve offences in one information.

One cannot help thinking, when all is said, that it would have been better to have refrained from the refinements involved in the latest decision, and in *R.* v. *Jones, supra*, for many people are bound to go wrong. Best of all, perhaps, would be to drop the rule altogether. The Scottish law of summary jurisdiction appears to work well enough without it.

Age and Religion.

IN law an infant cannot be deemed to have any particular religion. That may seem a strange thing to say, but, nevertheless, there is good reason for so saying both legally and logically. In *In re May; Eggar* v. *May* (75 SOL. J. 741), the testatrix, by her will dated 7th February, 1914, bequeathed £5,000 free of all duties to her general trustees on trust to invest, and, until her nephew, Mr. MAY, should attain the age of twenty-four years, or the trust in his favour should become incapable of taking effect, to accumulate and pay the income on his attaining the age of twenty-four years to Mr. MAY for his life, "provided that he shall not be a Roman Catholic at my death or being a Roman Catholic at my death shall cease to be a Roman Catholic before the expiration of twelve calendar months after my death until he shall after my death become a Roman Catholic"; if the gift failed the money was to be held on trust to found certain scholarships in the University of Oxford. The testatrix died on 3rd July, 1915. The legatee, Mr. MAY, was born on 16th June, 1906, and had at all times been a member of the Roman Catholic Church. The gift in question was first the subject of litigation in 1917, when, in *In re May; Eggar* v. *May* [1917] 2 Ch. 126, Mr. Justice NEVILLE held that the fund was not payable or transferable at that time, as during the time until he reaches the age of twenty-one an infant could not in the sense meant in the will be said to be either a Roman Catholic or not a Roman Catholic. "In the eyes of this court" (said Mr. Justice NEVILLE, at p. 130), "he cannot determine what his religion

shall be until he has reached years of discretion." That view was upheld by the Court of Appeal (affirming Mr. Justice LUXMOORE) when the matter came before the courts again very recently (*The Times*, 17th October, 1931). As Lord HANWORTH, M.R., pointed out in the course of his judgment, Mr. MAY was not, in law, deemed to be a Roman Catholic when an infant, so as to deprive himself of possible benefits under the will, but he had remained a Roman Catholic when he attained his majority, and so at some moment of time he had become a Roman Catholic within the meaning of the will, and that determined the life interest, and the gift accordingly passed to the University of Oxford. In the above connexion we may refer also to *Patton* v. *Toronto General Trusts Corporation and Others* [1930] A.C. 629, where the testator, who died in 1919, bequeathed to his grandson, the appellant, an annuity, provided that he was and proved himself to be of the Lutheran religion; until he was twenty-five years of age the annuity was to be paid to his mother for his benefit. In 1917, when the will was made, the appellant was twelve years of age, and the testator knew that the appellant's mother was a Roman Catholic and that he was being brought up in that religion. The appellant, by the law of Germany, where he was domiciled, could not effectively change his religion without his parents' consent until he was twenty-one. On reaching that age, the appellant proved that he had become of the Lutheran religion and he had since remained so. It was held by the Judicial Committee of the Privy Council that the intention of the testator was that the appellant should have an opportunity of choosing his religion, and that he had done so at the earliest possible moment, namely, on attaining his majority. The Judicial Committee approving in *In re May: Eggar* v. *May* [1917] 2 Ch. 126, thus took the view that an infant was not in a position truly to determine what his religion was until he had attained his majority.

Trade Protection of Place Names.

IN France a court at Rouen has recently held that cheese not actually ripened in the caves of Roquefort must not be sold as Roquefort cheese. Many years ago there was an even more celebrated case as to the right to call wine "champagne," a right claimed by certain outside vine-growers and wine merchants, but held to be exclusive to those in the defined Champagne district. Sparkling white wine made elsewhere might approach champagne in quality, but in France would have to be sold under another name.

The question of the local protection afforded by our own law may be of interest. Place-names abound in articles of daily use, especially of food. It is obvious that some are now entirely inappropriate; for example, no one supposes that French beans or Brussels sprouts are otherwise than common vegetables grown here and in all adjacent countries. Then again, it is stated that Cheddar cheese is made not only in various places in England, but also in America, while Gorgonzola and Gruyère are also made here. Other instances of place-names associated with food or common articles will occur readily, such as Yorkshire pudding, Yorkshire relish, Worcester sauce, Angostura bitters, Chartreuse, Brussels, Axminster, and Kidderminster carpets, port (Portugal) wine, etc.

There is plenty of law on this head in our books, but those who like to find it neatly encased in a code may consider it extremely haphazard, even in a country where law grows so irregularly as ours does. For it is partly contained in certain passing-off cases, partly in the Merchandise Marks Acts, and, at least as to one article, namely, port wine, in a statute based on a treaty.

In *Braham* v. *Beachim* (1878), 7 C.D. 848, the plaintiffs sold practically all the coal under the Parish of Radstock in Somersetshire, but there was coal of similar quality in the neighbourhood, which the defendants began to sell under the style of "The Radstock Colliery Proprietors." On the facts FRY, J., granted the injunction sought by the plaintiffs, because he considered that the use of this title was calculated to deceive the defendants' customers into the belief that they were buying the plaintiffs' coal. The case of *Hopton Wood Stone Firms Ltd.* v. *Gething* (1910), 27 R.P.C. 605, was of a somewhat similar nature, but PARKER, J., held that persons who dealt in building materials, customers of the plaintiffs and defendant, referred to "Hopton" or "Hopton Wood" stone as stone of a particular quality, procurable only at Hopton or in the neighbourhood, but not necessarily stone supplied by the Plaintiffs, or from their quarries. Thus, if stone of similar quality could be found outside Derbyshire, that might conceivably be sold as Hopton stone, just as Brussels sprouts, sold as such, are grown anywhere.

Instances where articles with local names have come to mean special products of particular firms are plentiful, for example, Yorkshire relish in *Birmingham Vinegar Co.* v. *Powell* [1910] A.C. 710, and Angostura bitters in *Siegert* v. *Findlater* (1878), 7 C.D. 301. In the latter case the plaintiffs were told that anyone who found out their secret recipe and used it could call the product Angostura bitters, but they were protected against the sale of a different article under that name. In the *Apollinaris Water Case*, however (1875), 33 L.T. 242, there was an interim injunction against the defendants for selling their product as "London Apollinaris" though they claimed that it had exactly the same qualities as the natural water. It is, of course, often found that even the most careful imitation has not the qualities of a natural product, as the Germans discovered in "ersatz" during the war. In the *Caledonia Waters Case* [1904] A.C. 103, both plaintiffs and defendants sold water from springs in a particular neighbourhood, and it was held that the plaintiffs had no monopoly of the name. The *Whitstable Oyster Case* (1900), 17 R.P.C. 461, was on somewhat similar lines.

In these instances individual firms or traders have been protected in their businesses, but not unincorporated bodies of persons in a particular locality, the excellence of whose article, like champagne, may depend on a particular soil or climate. There appears to be no such direct protection to such persons under our law as in France, but indirectly they are protected by the veto in the Merchandise Marks Acts against false trade descriptions. Thus, if the sale of British-made cigars in boxes with Spanish inscriptions is held illegal, as in *R.* v. *Butcher* (1908), 52 SOL. J. 716, Spanish manufacturers are protected against this kind of "passing-off" by the criminal law. From *Williamson* v. *Tierney* (1900), 17 T.L.R. 174, it appears that the component parts of an article sold as English need not necessarily all be made in England, though in this particular case the magistrate's decision that "English lever watch" was a misdescription was upheld, *ib.*, p. 424. The Merchandise Marks Act, 1926, now gives additional protection to producers in the United Kingdom by requiring the origin of imported goods sold under the name of a place in the United Kingdom to be plainly indicated, see s. 1.

SIR CHARTRES BIRON ON "DOLE AND CRIME."

Questions about the dole and crime were asked by Sir Chartres Biron, the magistrate at Bow-street Police Court, recently. After dealing with four cases against men in receipt of unemployment benefit, he asked what happened about the dole if a person was convicted. The court missionary (Mr. F. A. Herbert) said that a prisoner would have to report the facts to the Labour Exchange in order to account for his not attending to sign the register, and the matter would then be inquired into. "We get so many prisoners who are on the dole," said Sir Chartres Biron. "It is taken into consideration by someone, I suppose. It is a matter which ought to be inquired into."

Company Law and Practice.

CIV.

ALTERATION OF ARTICLES.—II.

ALTHOUGH, as we saw last week, a company has very wide powers of changing its articles of association, its powers are not completely unfettered. The court will on general equitable principles interfere to protect a minority of shareholders if that minority is likely to suffer some harm by an alteration of the articles unless the harm to the minority is outweighed by the benefit to the company as a whole. This jurisdiction is quite apart from that conferred by s. 61 of the Companies Act, 1929, which has already been dealt with in this column.

In *Brown* v. *British Abrasive Wheel Co. Ltd.* [1919] 1 Ch. 290, ASTBURY, J., said "the question to be considered was whether the alteration was within the principles of justice and whether it was for the benefit of the company as a whole." This statement has, however, been doubted by Lord STERNDALE, M.R., in *Sidebottom* v. *Kershaw, Leese & Co. Ltd.* [1920] 1 Ch. 154, at p. 163, where he says "if they (i.e., the alterations) are *bona fide* for the benefit of the company they are consonant with the ordinary principles of justice."

This immediately leads on to the question as to who is to decide what is for the benefit of the company. Until the decision of the Court of Appeal, in *Shuttleworth* v. *Cox Brothers and Co. (Maidenhead) Ltd.* [1927] 2 K.B. 9, some doubts were felt on the point: for in *Dafen Tinplate Co.* v. *Llanelly Steel Co.* [1920] 2 Ch. 124, PETERSON, J., said "It has been suggested that the only question . . . is whether the shareholders *bona fide* or honestly believed that the alteration was for the benefit of the company." The learned judge then went on to say that that was not his interpretation of the law as laid down in *Allen* v. *Gold Reefs of West Africa Ltd.* [1900] 1 Ch. 656, and *Sidebottom* v. *Kershaw, Leese & Co., supra*, but the question is whether in fact the alteration is genuinely for the benefit of the Company. But in *Shuttleworth* v. *Cox Brothers & Co., supra*, this principle was laid down (by SCRUTTON, L.J., at p. 23): "Now when persons honestly endeavouring to decide what will be for the benefit of the company and to act accordingly, decide upon a particular course, then provided there are grounds on which reasonable men could come to the same decision, it does not matter whether the court would or would not come to the same decision or a different decision. It is not the business of the court to manage the affairs of the company."

In *Brown* v. *British Abrasive Wheel Co., Ltd.* [1919] 1 Ch. 290, the majority were prepared to advance further capital, provided they could purchase the minority's shares. Having failed to do so by agreement, the majority, being holders of more than three-fourths of the shares, passed a resolution altering the articles so as to enable them to purchase the shares compulsorily. Such resolution was held by the court merely to be for the benefit of the majority and not for the benefit of the company, though the provision of capital would have been for the benefit of the company. In *Dafen Tinplate Co., Ltd.* v. *Llanelly Steel Co., Ltd, supra*, where the company attempted to alter the articles to give the majority the power to deprive any shareholder (except one particular shareholder) of his shares by compelling him to transfer them to any person approved of by the directors at a fair price, the court held that the alteration was far more stringent than necessary and that the alteration was invalid. But, as we have already seen, certain *dicta* in that case have been disapproved by the Court of Appeal in the more recent case of *Shuttleworth* v. *Cox Brothers, supra*.

There are several cases where the court has held that the alteration is valid. Thus, in *Sidebottom* v. *Kershaw, Leese & Co., Ltd., supra*, the court permitted an alteration to the articles which gave the directors power to force a shareholder who carried on a competing business to sell his shares at a fair value. Similarly, where there is no mention in the memorandum of association of the rights of shares, the articles may be altered in order to increase the capital of the company by the issue of preference shares: *Andrews* v. *Gas Meter Co.* [1897] 1 Ch. 361. A company can also alter its articles so as to create a lien on its shares, even though it will only affect one person: *Allen* v. *Gold Reefs of West Africa, Ltd.* [1900] 1 Ch. 656. Even a permanent director has been able to be removed by an alteration of the articles where the contract between himself and the company was contained in the articles themselves: *Shuttleworth* v. *Cox Brothers & Co. (Maidenhead), Ltd., supra*. The alteration must be, in the opinion of the company, *bona fide* for the benefit of the company.

In "Buckley," 11th ed., at p. 21, there is an interesting passage in which difficulty is expressed in reconciling the above decisions with the decision in *North West Transportation Co.* v. *Beatty*, 12 A.C. 589, where it was held that a vendor to a company in which he was a shareholder might exercise his voting rights for his own benefit, regardless of the fact that it might not be for the benefit of the company. This passage "possibly the limitation on the power of altering the articles may turn out to be that the alteration must not be such as to sacrifice the interests of the minority to those of a majority without any reasonable prospect of advantage to the company as a whole" is quoted by Lord STERNDALE, M.R., in *Sidebottom* v. *Kershaw, Leese & Co., Ltd., supra*, at p. 162.

(To be continued.)

A Conveyancer's Diary.

Powers of Trustee: Effect of the Perpetuity Rule.

In my diary for 27th June last, I dealt with the question of the effect of the perpetuity rule with regard to the granting of additional powers to trustees for sale with special reference to the decision in *Re Allott* [1924] 2 Ch. 498.

I propose now to consider what far-reaching and unforeseen consequences may be involved in that decision.

In the first place it will be as well to once more state the law as laid down by Parker, J., in *Re De Sommery* [1912] 2 Ch. 622, as follows: "A special power which, according to the true construction of the instrument creating it, is capable of being exercised beyond lives in being and twenty-one years afterwards is by reason of the rule against perpetuities absolutely void."

The facts in *Re Allott* were that a testator by his will directed his trustees to stand possessed of the mines beneath his residuary estate upon trust to pay perpetual annuities, some of which were settled on the testator's daughters for life with remainder to their husbands for their lives with remainder to the daughters' issue. A deed of family arrangement (to which the owners of the mines subject to the annuities and the annuitants were parties) was executed under which power was given to the trustees to manage and lease the mines in order to provide the annuities.

It would have been sufficient if the court had decided that the power of leasing was void on the general ground that the power was intended to continue during the existence of the annuities, that is, in perpetuity but Russell, J., and the Court of Appeal based their decisions that the power was void on the ground that a surviving husband of a daughter was not necessarily a person who was alive at the date of the execution of the deed, and that therefore the trustees might have exercised the power so as to create for the first time a new interest in land after the perpetuity period had expired.

Perhaps the best way of showing the serious consequences which I suggest may result from this decision is to take a few cases by way of illustration. I propose to take cases which

a purchaser's solicitor, in examining a title, may be likely to meet with.

(1) Land is settled to the use of A for life, with remainder to B for life, with remainder to A's widow for life (or widowhood), with remainder to the use of B in fee simple, and the trustees of the settlement are given an unlimited power of sale.

The result of the decision in *Re Allott* is that the power of sale is void *ab initio*, and therefore the trustees are not trustees for the purposes of the S.L.A.

(2) Land is settled to the use of A for life, with a power to appoint a life interest to his widow, and, subject thereto, to B in fee simple, and the trustees are given an unlimited power of sale.

Here, again, the same result is obtained, for if a life interest be appointed to a woman not born at the date of the settlement, the position must be the same as if the life interest had been limited by the settlement, the appointment being read into the settlement. The rule against perpetuities is concerned with what may happen, not with what actually does happen, and the mere possibility of an appointment being made in favour of a person unborn at the date of the settlement is sufficient to render the power of sale void. In this case, also, the trustees would not be trustees for the purposes of the S.L.A.

(3) Land is settled to the use of A for life, remainder to his issue as he may appoint, and, subject thereto, to B in fee simple, the trustees being given an unlimited power of sale. Here A can appoint a life interest to one of his issue who is unborn at the date of the settlement, and this power renders the power of sale void *ab initio*, and the trustees are not trustees for the purposes of the S.L.A.

If the views expressed in (2) and (3) are correct, many of the powers of trustees in modern wills and marriage settlements of personalty are void; for example, powers of advancement in an ordinary marriage settlement, except in so far as they can be severed, as in *Re De Sommery*. Clearly, where a testator gives his residuary real and personal estate to trustees upon trust for sale, with powers of management and leasing, and settles shares of the proceeds on his daughter for life, with a power to appoint to any husband who may survive her and to her issue, and, subject thereto, to her children, most of such powers are void.

(4) Property is settled upon H for life, and, subject thereto, upon trusts which are void for remoteness, e.g., for such of his children as survive him and attain twenty-five years of age, and the trustees are given an unlimited power of sale.

Here the power is intended to last until at least one of A's children attains twenty-five, and is, therefore, void *ab initio*.

This may always have been so, but I cannot say that I ever appreciated it.

(5) A contracts to sell land, and the contract states that he is selling as tenant for life. The abstract of the settlement shows that the land is settled upon A for life, and that the trustees have an unlimited power of sale and nothing more.

The purchasers' solicitors are concerned when examining the deed to peruse all the limitations of the settlement, to see that the settlement contains: (*a*) no life (or determinable life) interest for a person who may be unborn at the date of the settlement, or (*b*) no special power of appointment under which a life interest can be appointed to such a person, or (*c*) no trust or limitation which is void for remoteness.

If there should happen to be any such interest, power, trust or limitation, although following a number of validlimitations, then the power of sale is void *ab initio*, and the trustees are not trustees for the purposes of the S.L.A.

It seems to me that the decision in *Re Allott* renders doubtful, if it does not invalidate, a number of titles. If I am right, it is at any rate certain that in numerous instances trustees have been treated as being trustees for the purposes of the S.L.A., when in fact they were not; capital money has been wrongly paid to them and vesting deeds wrongly executed by them.

No doubt it will be said that the last thing which the learned judges intended to do was to disturb existing titles or the practice of conveyancers which had been followed for many years, and that the decision in *Re Allott* has not the result which I have suggested, however logical that result may at first sight appear to be. I can only reply that the decision speaks for itself and that it stands until overruled by the House of Lords or explained away by the Court of Appeal. The decision stands, and I suggest that its consequences are as I have stated.

Landlord and Tenant Notebook.

Reconstruction and Remodelling Compared.

Sooner or later, courts will be called upon to interpret the L.T.A., 1927, s. 5 (3) (*b*) (ii), which provides the landlord of business premises with a defence to a claim for a new lease if he intends to pull down or *remodel* the premises. The word itself has not been used in any other enactment, nor does it appear in "Stroud's Judicial Dictionary." It seems reasonable to suppose that, in searching for analogies, reference will be made to decisions on the meaning of "*bona fide* reconstructed by way of conversion into two or more separate and self-contained flats" in the Increase of Rent, etc., Act, 1920, s. 12 (9), and to other decisions under that Act as to change of identity.

The sub-section itself provided for decontrol, and has, of course, in practice, been almost rendered otiose by the decontrolling provisions of the 1923 Act. Further, in the course of more than one of judgment in cases in which decontrol was claimed by virtue of change of identity, the sub-section has been described as unnecessary; and it is to the more general decisions that one would look for guidance in the matter of "What is remodelling."

Woodward v. *Samuels* (1920), 89 L.J. K.B. 689, decided before the 1920 Act became law, can be contrasted with *Sinclair* v. *Powell* [1922] 1 K.B. 393, C.A. In the former, a dwelling-house once let as a whole had been divided into three flats; new gas cookers had been installed, and the water supply carried to the top floor. One of the tenants having applied for apportionment, the Divisional Court, reversing the County Court judge, held that it was just the sort of case in which there should be apportionment; the judges sympathised with the landlord in that he could increase the rents by an amount representing 6 per cent. of the expenditure only, and remarked that conversion was thus discouraged; this may have led to the insertion of s. 12 (9) in the next Act. In the second mentioned case the conversion had been more radical, three flats having been made out of a large London house; they were self-contained, and had been separately rated; and it was held that these flats were in fact new premises, there being, as it were, nothing of the old controlled house left. Bankes, L.J., said: "A single house may be so altered by being converted into flats as to lose its identity." These two cases suggest that the question of remodelling, if the term implies anything like destruction of identity, will be essentially one of degree.

An extreme illustration is afforded by *Phillips* v. *Barnett* [1921] 2 K.B. 799, in which three houses had been thrown into one, new floors made, and new accommodation added. The court held, without hesitation, that the identity of the original property had been destroyed. For the purposes of the L.T.A., s. 5 (3) (*b*) (ii), the fact that the cubic capacity had been increased by employing new materials would hardly affect the contention that the old structure had been remodelled.

In *Smith* v. *Prime* (1923), 67 Sol. J. 557, the Increase of Rent Act, 1920, s. 12 (9), was interpreted, the gist of the

decision being that "separate" flats meant distinct flats, and "self-contained" meant "not scattered"; no issue was apparently raised as to whether there had been reconstruction, *bona fide* or otherwise.

The nature of the question was gone into in *Darrall* v. *Whitaker* (1923), 67 Sol. J. 727. The landlord had turned the ground floor of a house into shop premises, with a new and separate entrance, the first floor into offices, and let the two top floors as a residence. The tenant had to use the old entrance, as did the tenants of the offices, and as his part was not partitioned off from theirs, he had to lock every room separately when he went out. The issue was largely fought on s. 12 (9); but the Divisional Court upheld the view taken by the county court judge, that the larger question of loss of identity (admittedly the expression was a judicial innovation) was the deciding factor, and held that this question was one of fact; hence on appeal only the question of whether there was evidence could be examined. Much the same can be said of *Marchbank* v. *Campbell* [1923] 1 K.B. 245, in which the appellate tribunals refused to disturb a finding that a new identity had been acquired, there being evidence of the construction of a partition, the fitting out of a former bedroom as a kitchen, etc.; the question, as was said by Salter, J., was one of fact depending on the nature and extent of the structural alterations. Presumably these considerations will apply to the question of remodelling.

A novel point arose in *Stockham* v. *Easton* [1924] 1 K.B. 52: the alterations had hardly affected the applicant for apportionment, but it was held that the house as a whole had lost its identity and the landlord was consequently unfettered. This decision might support an argument that "remodel the premises" should be taken to imply a substantial, but not necessarily a complete, rearrangement; and if the analogy be a fair one, the decision in *Abrahart* v. *Webster* [1925] 1 K.B. 563, C.A., might also be instructive. The structural alterations in that case had not extended to the basement, which was let to the applicant, at all, and it was held that his rights were not affected by the change of identity of the other parts, any more than if a new floor had been superimposed on a protected dwelling-house. I do not mean to suggest that, in a case of intended remodelling, the plan would have to affect every part of the premises; but an intention to remodel a small proportion only would hardly comply with the requirement.

I may mention that the "New English Dictionary" gives, as the meaning of "remodel," "To model again, *reconstruct*," so that there is some lexicological foundation for the suggestion that the meanings of the two expressions are akin.

Our County Court Letter.

RENT RESTRICTIONS ACTS—NET RENT.

It is curious that with all the litigation that these Acts have caused there has never been a direct decision of the High Court, as to the amount of rates deductible from the "standard rent" (where the latter was inclusive of rates) to arrive at the net rent.

The question arose for decision in the case of *Butcher* (*Executor of Meadowcroft*) v. *Broadhurst*, at the Ashton-under-Lyne County Court in October.

Two questions in fact arose in that case, (1) whether the dwelling-house had been de-controlled, and (2) if not, what was the net rent.

His Honour Judge Burgis, after holding on the evidence that on a change of tenancy in 1928 the key was received from the outgoing tenant by the agent and forthwith handed by the latter to the new tenant and that consequently there had been no "actual possession" of the landlord sufficient to de-control the house under s. 2 of the Act of 1923, turned to the question of net rent.

Section 12 (1) (*c*) of the Act of 1920 defines "net rent" as meaning "where the landlord at the time by reference to which the standard rent is calculated" (in most cases August, 1914) "paid the rates chargeable on or which, but for the provisions of any Act, would be chargeable on the occupier, the standard rent less the amount of such rates, and in any other case the standard rent."

The dwelling-house in question was one "compounded for" by the landlord, who consequently paid a less amount in rates than would have been payable if there had been a direct assessment on the tenant. The tenant's solicitor contended that the net rent was the standard rent less the amount of rates that would have been chargeable on a direct assessment of the tenant; the landlord's solicitor contended the amount to be deducted was only the reduced amount actually paid by the landlord. In support of the latter contention the case of *Nicholson* v. *Jackson* [1921] L.J. K.B. 1121, H.L., was quoted. That case—as to the amount which a landlord could add to the standard rent on account of an increase of rates—was decided under s. 2 (1) (*b*), where the wording is quite different to that in s. 12. In s. 2 the words are "an increase in the amount for the time being payable by the landlord in respect of rates over the amount paid" in the rating period in which the standard rent was fixed (usually August, 1914), and there was a remarkable difference of judicial opinion as to their construction. The county court judge had held the landlord could only increase to the extent of the amount actually paid (i.e., allowing for the 25 per cent. deduction made to the owner under the Poor Rate Assessment and Collection Act, 1869). The Divisional Court, Salter and Roche, JJ., reversed this decision, holding that the full amount of increase in the rate without owners' deduction could be added. The Court of Appeal (Bankes and Atkin, L.JJ.) restored the county court judge's decision, Scrutton, L.J., dissenting.

Finally, the House of Lords confirmed the Court of Appeal by three judges to two.

In the case now under consideration the learned county court judge held that *Nicholson* v. *Jackson* had no application owing to the difference in wording of the two sections, but he came to the conclusion on the true interpretation of s. 12 that only the actual amount paid by the landlord on account of rates should be deducted from the standard rent to arrive at the net rent. Without for a moment saying he was wrong, it appears to us from a perusal of a report of the judgment, with which we have been furnished, that he arrived at this decision (partly at any rate) by misdirecting himself on facts. According to the report the learned judge said "If I took the strict literal meaning of the words of s. 12 (1) (*c*), the section would never be there at all, because there are no cases where the landlord pays the rates actually chargeable on the occupier. He pays rates, less a compounding discount. By taking the meaning of the words 'rates chargeable on the occupier' I should be rendering the section of no application at all."

Obviously his honour must have overlooked the fact that in very many cases above the compounding limits in which in 1914 (or other date at which the standard rent was calculated) full rates were chargeable by direct assessments of tenants, the rates were payable by landlords under agreements with their tenants who hired at inclusive rents and that as a matter of practice in such cases rate collectors actually collected the rates direct from the landlords, unless the landlords were known to be "bad payers." Even where the rates in case of such an agreement were paid by the tenant in the first instance and repaid by the landlord, the latter must surely be said to have paid the rates within the sub-section. It seems clear that the draftsman of the Act must have had such cases in mind.

Curiously enough, in the case of *Nicholson* v. *Jackson* the only judge who appears to have referred to s. 12 was Scrutton,

L.J., who in his dissenting judgment (89 L.J. K.B., at p. 1148) clearly intimated his view (without it seems considering the difference in wording) that the same considerations applied to the interpretation of the words in s. 2 as applied to s. 12.

It does not appear, however, from the report of the Ashton-under-Lyne case that Lord Justice Scrutton's opinion was brought to the notice of the learned judge, who arrived at his decision on what he considered must have been the intention of Parliament considering the whole wording of s. 12 (1) (*c*). The decision appears to be in accordance with what has been the general practice of landlords owning houses where the rates were payable by owners under discount. By deducting from the standard rents only the smaller amounts, i.e., those actually paid and not the full rate which would have been payable if the tenants had been assessed, landlords have had the advantage of slightly higher statutory increases.

Correspondence.

The Land Charges Registers.

Sir,—Practitioners will welcome the contribution by the Chief Land Registrar on this subject in your current issue.

It seems that, apart from the inherent defects in the system of name registers, much inconvenience and difficulty is caused by the multitudinous entries on the registers. I suggest that at least 50 per cent. of these entries are unnecessary, since they relate to restrictive covenants; this estimate is a mere guess, and it would be interesting to know the exact proportion. Restrictive covenants are invariably referred to in the habendum of a properly drawn conveyance, and the fact that they exist is consequently apparent on the abstract of title. It is true that when the deed creating the covenants becomes more than thirty years old, the text of the covenants does not appear on the abstract, but even here the present system of registration does not help, since it is the fact that the covenant exists which must be registered, and not the actual covenant itself.

Assume that Thomas has sold Greenacre to Jones imposing covenants, which are registered, and that Jones has sold to Smith, who has sold to Charles. A search against the latter would not reveal the covenants. It may be argued that a purchaser from Charles should search as well against Smith and Jones, but how will he be able to do this when the name of the latter no longer appears on the abstract? It has been argued (not very successfully, and it is not done in practice) that covenants once imposed must be registered against every subsequent purchaser. If this is correct, the Land Charges Registers will grow to enormous proportions in a few years' time.

It appears, therefore, that registration of covenants is useless, except in the very rare case of the omission of reference to them in a conveyance, and even then the system will be no safeguard after thirty years have elapsed.

I should like to put forward another suggestion with regard to the registration of all land charges. Under the present system, if the land affected by the charge is owned by, say, four persons, then a memorial in each name must be registered, i.e., four memorials, four entries in the alphabetical index, and four fees. Would it not be sufficient in such a case to register one memorial and make four entries in the alphabetical index in respect of it? A slightly larger fee in respect of the latter could be charged. Thus there would be a saving of space in the Land Charges Register and money to the public, and the efficacy of the present system would be unimpaired.

There are many cancelled entries on the register and numerous priority notices which have expired. Could not these be destroyed, thereby saving the public much time when making searches and the Registry much time, labour and material when drawing official certificates of search?

It would be interesting to have the views of the Chief Land Registrar on these suggestions.

London, W.C.2. JOHN W. GREY.
16th November.

"Conveyancer's Diary": Appointment of New Trustees for Purposes of the Statutory Trusts.

Sir,—Your contributor's replies to the questions asked in our letter of the 22nd ultimo are what we had anticipated.

The matter appears to us to be of very great importance as, even if solicitors in preparing appointments of new trustees have referred expressly or by implication to the statutory trusts (which, we doubt, is the case, except by accident), the probability is that the appointment has been made by the wrong persons.

Your contributor has dealt with the subject as if the statutory trusts were detached altogether from the will or other instrument, more or less in the same way as if the statutory trusts constituted a conveyance on trust for sale, and the will or other instrument a settlement of the proceeds of sale. With all respect we do not think this can be correct.

While admitting that the statutory trusts "supersede" the trusts of the instrument, we suggest this means no more than that the statutory trusts are substituted for or added to the trusts of the instrument or that they are to be implied therein.

If reference is made to the L.P.A., s. 34, it will be seen that, so far as concerns a conveyance or devise coming into operation after the commencement of the Act, such conveyance or devise is to *operate* as a conveyance or devise to the persons mentioned in the section upon the statutory trusts. This must mean that such trusts are to operate under the instrument by which such devise or conveyance is made and be carried into effect by the trustees for the time being of such instrument.

Although the L.P.A., 1st Sched., Pt. IV, does not use the expression "operate," it provides that, where the entirety of the land is vested in trustees (e.g., trustees of a will) for persons entitled in undivided shares, then it shall be held by such trustees (i.e., the trustees of the will) upon the statutory trusts. Surely this provision shows that the statutory trusts are to operate under the will and to be exercised by the trustees for the time being of the will.

We respectfully submit, therefore, that there is no necessity to refer specifically to the statutory trusts on the appointment of a new trustee, and that the person nominated by the instrument is the proper person to appoint a new trustee of the nstrument and that, when so appointed, such new trustee will have the same powers, &c. (including those of the statutory trusts) as if he had been originally appointed a trustee (Trustee Act, s. 36 (17), and *In re Wilson*).

London, E.C.4. "WATLING."
9th November.

Reviews.

The British Year Book of International Law, 1931. London: Humphrey Milford. 16s.

The twelfth issue of the year book is a particularly interesting compilation.

In a paper on "The Future of Codification," Professor Brierley exposes neatly and clearly the difficulties which are involved in this rather ill-named process. The Codification Conference of 1930 was disappointing, but it at least made plain that men cannot codify a law which does not exist. The particular subjects chosen brought out the divergence in the views of the nations which are the legislators. What is wanted is not a vain attempt by lawyers to put into shape

nebulous and contradictory law, but the political work of compromise and expert discussion which makes law possible.

Professor Lauterpacht has a trenchant paper upon the so-called "two schools of thought," which are always offered to confuse thought upon international law and international judicial work. Under analysis the divergencies between the Anglo-American and Continental schools tend to disappear. In practice judges of all schools do their work without friction with one another. An outstanding example is offered by the Egyptian Mixed Courts.

Mr. Fachiri in an illuminating paper entitled "Recognition of Foreign Laws by Municipal Courts," examines the cases in which our courts have been concerned with Russian Soviet Legislation.

"The Work of the Eleventh Assembly relating to the Permanent Court of International Justice" is examined anonymously. Two matters are discussed; the revision of the "Statute of the Court," and the last election of judges. In the former matter, "In every case the right conclusion was adopted." We heartily agree. We also agree with the author's misgivings as to the election. The "election" was obviously arranged, and "the Court elected was by no means the strongest that could be found." A case is put forward for amending the machinery of election.

There are the usual appendices of notes, decisions and reviews, not the least valuable portions of the volume, but impossible of even cursory notice in a review.

International Law in Peace and War. By AXEL MÖLLER, Professor of International Law at the University of Copenhagen. Translated by H. M. PRATT, Barrister-at-Law. Part I.—Normal International Relations. London: Stevens and Sons, Ltd. 20s.

This is a good book, being at once concise and sufficient. The translation is into easy English, undefaced by literal renderings.

It is very useful to have a book dealing with international relations written from the point of view of one of the smaller peoples. When wide learning and sound exposition are added the result is the excellent volume we have here. In particular, full space is allotted to the non-political interrelations of the nations. "The recognition of the solidarity of states in the spheres of economics and culture has penetrated international law more quickly and deeply than the corresponding recognition of common political interests."

In the political sphere the League of Nations and the Briand-Kellogg Pact are sanely discussed, and, what is unusual, full effect is given to the rather severe limitations latent in the latter.

The unfolding of the British Empire into a smaller and more tightly bound league of nations is, we think, not quite appreciated by Professor Möller, but as the Empire is in a state of flux and the tendencies are but imperfectly appreciated by most Englishmen, we must not ask too much of the foreigner.

Books Received.

The Elements of Commercial Law. HENRY W. DISNEY, B.A. (Oxon), Barrister-at-Law. Fourth Edition, revised by M. R. EMANUEL, M.A., B.C.L., Barrister-at-Law. Crown 8vo. pp. viii and (with Index) 245. London: Macdonald & Evans. 3s. 6d. net.

Annual Digest of Public International Law Cases. Decisions given during the years 1927 and 1928. ARNOLD D. MCNAIR, C.B.E., LL.D., and H. LAUTERPACHT, LL.D., Dr. Jur., Dr. Sc. Pol. 1931. Medium 8vo. pp. li and (with Index) 592. London: Longmans Green & Co. 42s. net.

The Conveyancer. No. 192, November, 1931. A Monthly Review devoted to matters connected with Conveyancing and Commercial and Mercantile Documents. Vol. 17. No. 5. London: Sweet & Maxwell, Ld. 3s. net.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

Sir James Mansfield died on the 23rd November, 1821, at the age of eighty-eight. From 1804 to 1814, he was Chief Justice of the Common Pleas, an elevation attained unfortunately only when his powers were in decline and advancing age had accentuated the irritability of his temper. The leaders in his court used to take a malicious pleasure in irritating him, for the entertainment of hearing his muttered imprecations. At the Bar he was concerned in many famous cases, including those of Wilkes, the Duchess of Kingston and Lord George Gordon. In 1806, he was offered the Chancellorship, which he declined for a reason which, in that connexion, is probably unique, namely, that as all his children were illegitimate, he was not anxious to advertise the fact to the world at large by accepting a peerage. He was a keen sportsman, and when on circuit used to rise at five o'clock every morning to kill something before breakfast.

TEA FOR ONE.

The unusual spectacle of Mr. Justice Rowlatt taking his tea on the bench while he listened to a case did not attract the attention of the lay reporters to the extent one might have expected, either because it was towards the dead end of the afternoon or because McCardie, J., was at the time having an interesting tussle with a litigant in person in another court. So modest a stimulant as tea is hardly in the judicial tradition. For example, it is recorded of Boyd, J., that, feeling unable to face his duties without intermittent refreshment, he used to keep an inkstand full of brandy by him in court. Every now and then, he managed to take a surreptitious sip of sustenance through a special quill which lay among his pens.

THE LAW EXPECTS.

Some newspapers seem to have assumed too hastily that when Mr. Justice Charles during a Glamorgan divorce case spoke of "violence which the law would expect and excuse under the circumstances," he was upholding "the unwritten law." It is *primâ facie* unlikely that he is less accurate than the anonymous "barrister well versed in divorce practice," who purported to correct him in one of the picture papers. The law's stand in this matter is upon the ground of regretful inflexibility like that of Mr. Baron Heath towards a husband who had gone so far beyond the "violence which the law would expect," as to kill the faithless lady. On the human side, there was much to be said for him, and he said it eloquently, but the judge sadly told him: "Prisoner, you were wrong *in point of law;* you must therefore be taken hence to the place from which you came, and thence to a place of execution and there you must be hanged by the neck until you are dead."

KIND THOUGHTS.

Many judges are generous and merciful, but it more often falls to their lot to make than to unmake convicts. The rarity of the achievement adds interest to the case of the old man, lately dead, whom the Recorder of London rescued and built up after thirty years in gaol. No wonder his last thought was a message for Sir Ernest Wilde—a kinder feeling than most convicts are able to entertain for their judges. Nevertheless, Mr. Justice Hawkins once received a friendly word from a man sentenced to death by him. As he was leaving the dock, the man had shouted, "Curse you!" fiercely to the judge. In the interval before his execution, the chaplain could at first bring him to no sense of remorse for the murder he had committed, but on the twelfth day he expressed deep regret at having cursed the judge, and a desire to apologise humbly in person. As this was impossible, he was allowed to write and was actually being launched into eternity at the very moment when his letter was delivered.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Will—Authority to Executors to Carry on Business—Loss.

Q. 2340. (1) J died having by his will bequeathed his business to his son W.V.

(2) W.V. died having by his will left all his property (including the business) to his trustees upon trust for sale and investment and to pay the income thereof to his widow for life, and at her death to divide the capital and income thereof between his children. W.V. empowered his trustees in their absolute discretion to continue the said business, with full power to charge the assets of such business with payment of any debts incurred, and at their discretion to employ in such business such part of his residuary estate as they should deem necessary without being liable for any loss to the estate caused thereby.

(3) The trustees have carried on the business for eighteen months at a loss.

(4) The trust auditors now maintain that the loss on the business must be charged to and paid out of the income of the remainder of residuary estate.

Are the auditors correct?

A. Subject to the usual caution as to construing provisions of a will without seeing the whole document, the opinion is given that the auditors are wrong in their contention. The case for the life-owner is, by reason of the express provisions quoted in the query, stronger than that of the life-owners in *Re Millechamp Goodale and Bullock* (1885), 52 L.T. 758, where losses were held to be payable out of capital. In the present case it is not even clear that the life-owner would have been entitled to all the profits had any been made. In other words, it is not clear that the rule in *Howe* v. *Lord Dartmouth* was excluded.

Mortgagor's Liability for Income Tax.

Q. 2341. A is the owner of a shop with dwelling-house above, subject to a first and second mortgage, the interest on which amounts to £114 per annum. A's income for a number of years has averaged about £130 a year, and during these same years he has paid practically no interest on the above two mortgages. The Revenue have claimed from him Schedule A tax on the annual value of the property, and Schedule D tax on the balance between the annual value of the property and the mortgage interest, although as stated no mortgage interest has been paid. It has been contended on behalf of A, that r. 21 of the General Rules applicable to Schedules A, B, C, D and E of Schedule 1 of the Income Tax Act, 1918, should apply, and that tax should only be charged on the actual mortgage interest paid. The Revenue contend that r. 19 applies and not r. 21, as A's income was sufficient to pay the mortgage interest. A is a married man with two children and therefore would not be liable to tax in the ordinary way, as his allowances would more than cover the profits earned during the years in question. Will you please inform us if the contention of the Revenue is correct?

A. The object of r. 19 is to provide for the deduction at source of income tax on (*inter alia*) mortgage interest, and the person against whom the rule is directed is the recipient, not the payer, of the tax. Although the rule certainly provides for the assessment of the person liable to pay the interest, it pre-supposes the receipt of such interest by the mortgagee. Until the latter is paid, therefore, no liability for tax is imposed upon A. As regards the apparent inconsistency between r. 19 and r. 21, there is no actual authority for the statement that a taxing Act must be construed strictly in favour of the subject. On the other hand, in the words quoted by Lord Buckmaster in *Ormond Investment Co.* v. *Betts* [1928] A.C., at p. 151, no tax can be imposed without words clearly showing an intention to lay a burden upon the subject. The opinion is, therefore, given that the contention of the Revenue is not correct.

Mortgage of Leaseholds by Assignment—Subsequent Purchase of Reversion by Mortgagor.

Q. 2342. By an assignment, dated the 28th day of November, 1907, property being part of premises comprised in a lease were assigned to A and B, who on the 22nd day of February, 1908, mortgaged the same by way of assignment to C. On the 17th of February, 1920, A and B purchased the freehold reversion of the premises, the conveyance containing the following declaration against merger: "And it is hereby agreed by and between the parties hereto that the term created by the said indenture of lease shall not merge in the reversion expectant on the determination thereof but shall be kept separate and apart so that the vendors shall not become subject to any liability in respect of reversion duty." In 1927 A and B became bankrupt, the interest to C being much in arrear. The trustee in bankruptcy now claims payment of the ground rent for some years prior to his appointment, and for the time that has elapsed since that date. C contends that, as reversion duty is no longer payable, the object of keeping the freehold and leasehold interests apart no longer exists, and that as and from the date upon which reversion duty no longer became payable, there has in fact been a merger of the leasehold and freehold interests so far as the reversion is concerned, subject to the outstanding leasehold interest vested in C by way of mortgage, and that the ground rent is accordingly no longer payable. The books of the bankrupts do not disclose that they ever kept an account of the ground rent as it became due after they had purchased the reversion nor made any entries in their books relating thereto, and C further contends that this is evidence in his favour that the bankrupts themselves considered that a merger had taken place. Will you kindly advise whether C must pay the ground rent that has accrued subsequent to the appointment of the trustee in bankruptcy.

A. We fail to see how there could have been a merger in any case prior to 1926, seeing that the leasehold interest was vested in C by the mortgage. By the transitional provisions, however, the term was vested in A and B. As the reversion duty had then been abolished, we give the opinion for what it is worth (though we can cite no authority) that the expressed reason for the declaration against merger having then ceased, there was a merger on the 1st January, 1926. If we are wrong we still fail to see how the trustee in bankruptcy can claim ground rent (*a*) before the bankruptcy as A and B were as against C bound to discharge it, and must be deemed to have done so, and (*b*) since the bankruptcy, as he takes A and B's property, subject to the same obligations as those on which they held it, one of which was an obligation to discharge the ground rent under the implied covenant, and a person cannot both approbate and reprobate.

Will—Immediate and Postponed Legacies of equal Amounts—Effect of Revocation by Codicil of "the Legacy."

Q. 2343. By her will made on the 14th April, 1929, X, by cl. 3 thereof, bequeathed a legacy of £500 to A, £500 to B, and £500 to C. The residuary estate was directed by her will to be held by the executors upon trust for the deceased's brother during his life, and after his death the will directed that out of the residuary estate the executors were to pay pecuniary legacies of £500 to A, £500 to B and £500 to C. The residuary estate was then specifically bequeathed to X's nephew. By her codicil, dated 14th July, 1929, X revoked the *legacy* of £500 bequeathed to A, and altered her will in several minor aspects. X died on the 27th November, 1929, and the will and codicil were duly proved. On the construction of the codicil the legacy of £500 bequeathed to A was not paid, but the debts, funeral and testamentary expenses and other legacies were paid, and the residuary estate was held by the executors upon trust for the tenant for life. The tenant for life has now died, and the executors are proposing to dispose of the residuary estate in accordance with the deceased's directions. It will be observed that the codicil stated that the *legacy* of £500 to A was revoked. The executors are of the opinion that it was not the deceased's intention to revoke both legacies bequeathed to A. The point, however, does not appear to be free from doubt and somewhat similar circumstances have already come before the court in *Perry* v. *Meddowcroft* (1832), 2 L.J. It appears that the following points must be decided:—

(1) Is oral or other evidence admissible to show the deceased's intention?

(2) Is the decision of *Perry* v. *Meddowcroft*, referred to above, applicable to this case?

(3) Ought the executors, in order to protect themselves, to take any steps to have the effect of the codicil properly determined?

(4) Generally, what steps should the executors take?

A. (1) We do not think so.

(2) We express the opinion that, in its ordinary meaning, the phrase "the legacy of £500" would refer to an immediate general legacy, and not to a postponed demonstrative legacy, which latter in this case is more in the nature of a share of residue, though a definite sum and not an aliquot part and having priority over the ultimate residue.

(3) Yes, the ultimate residuary legatee might be approached to relinquish any claim to the second sum of £500.

(4) If the suggestion in (3), *supra*, cannot be carried into effect, there would appear to be no alternative to taking the opinion of the court on an originating summons.

Will—Words of Limitation—Instruction.

Q. 2344. I shall be glad to receive your opinion in regard to the devise of a property contained in the will of a testator, dated 21st September, 1880. The testator states: "I leave and bequeath the corner cottage which is at present occupied by Mrs. Moor to my righteous heirs and offspring for ever." Does this pass the fee simple of the cottage to the heir-at-law of the testator, or alternatively, does the property become entailed, and pass to the heir-at-law and his heirs in succession?

A. We express the opinion that the devise passes the fee simple. The phrase "righteous heirs" does not limit the heirs to the heirs of the testator's body. The word "offspring" does, to some extent, indicate the heirs of the testator's body, but, in its context, might not unreasonably be considered to refer to the "offspring of the 'righteous heirs.'" To arrive at a conclusive construction it would appear necessary to take the opinion of the court on an originating summons. Alternatively, a deed of family arrangement might be negotiated whereby it was agreed that the devise should be interpreted as a devise of the fee simple.

Notes of Cases.

Judicial Committee of the Privy Council.

Attorney-General for Canada *v.* Attorney-General for Ontario and Others.

Lord Sankey, L.C., Lord Dunedin, Lord Atkin, Lord Russell of Killowen, and Lord Macmillan. 22nd October.

Canada — Control and Regulation of Aeronautics — Peace Conference Convention Obligations—Dominion Parliament's Exclusive Legislative Powers—British North America Act, 1867 (30 & 31 Vict., c. 3), ss. 91, 92, and 132.

This was an appeal by the Attorney-General for Canada against a judgment of the Supreme Court of Canada, dated the 7th October, 1930, answering questions referred to it by Order of the Governor in Council. The respondents were the Attorney-Generals for Ontario and Quebec. The questions referred to the Supreme Court were: (1) Have the Parliament and Government of Canada exclusive legislative and executive authority for performing the obligations of Canada, or of any province thereof, under the Convention (drawn up in Paris at the Peace Conference and ratified on behalf of the British Empire in 1922) entitled "Convention relating to the Regulation of Aerial Navigation"? (2) Has the Parliament of Canada legislative authority to enact, in whole or in part, the provisions of s. 4 of the Aeronautics Act, chapter 3, Revised Statutes of Canada, 1927? and (3) Has the Parliament of Canada legislative authority to sanction the making and enforcement, in whole or in part, of the regulations contained in the Air Regulations, 1920, respecting: (*a*) the granting of certificates or licences authorising persons to act as pilots, navigators, engineers or inspectors of aircraft, and the suspension or revocation of such licences; (*b*) the regulation identification, inspection, certification and licensing of all aircraft; (*c*) the licensing, inspection and regulation of all aerodromes and air stations? The unanimous answer of the Supreme Court of Canada to question (1) was "No." Construing question (2) to mean "is the section mentioned, as it stands, validly enacted?" the answer of the majority of the court was "No." On question (3) the judges gave individual opinions.

Lord Sankey, L.C., giving the judgment of the Board, said that to question (1), and retaining the word "exclusive," the Board's answer was "Yes." To both questions (2) and (3) their answer was also "Yes." Referring to the construction of the material sections of the British North America Act, he said that useful as decided cases were, it was always advisable to get back to the words of the Act itself and to remember the object with which it was passed. Inasmuch as the Act embodied a compromise under which the original provinces agreed to federate, it was important to keep in mind that the preservation of the rights of minorities was a condition on which such minorities entered into the federation, and the foundation upon which the whole structure was subsequently erected. The process of interpretation as the years went on ought not to be allowed to dim or to whittle down the provisions of the original contract upon which the federation was founded, nor was it legitimate that any judicial construction of the provisions of ss. 91 and 92 should impose a new and different contract upon the federating bodies. But in the present case their Lordships considered that the governing section was s. 132, which gave to the Parliament and Government of Canada all powers necessary and proper for performing the obligations towards foreign countries arising under treaties between the Empire and such foreign countries. It would appear, therefore, that substantially the whole field of legislation in regard to aerial navigation belonged to the Dominion. Their Lordships would accordingly advise His Majesty that the appeal should be allowed.

COUNSEL: *W. N. Tilley*, K.C., *C. P. Plaxton*, K.C. (both of the Ontario Bar) and *A. T. Denning*, for the Attorney-General for Canada; *Sir John Simon*, K.C., *Charles Lanctot*, K.C. (of the Quebec Bar), *Aime Geoffrion*, K.C. (of the Quebec Bar), and *Frank Gahan*, for the Attorney-General for Quebec; *E. Bayly*, K.C., and *J. T. White*, K.C. (both of the Ontario Bar), for the Attorney-General for Ontario.

SOLICITORS: *Charles Russell & Co.; Blake & Redden.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Court of Appeal.

Pittevil *v.* Brackelsberg Melting Processes Ltd.

Lord Hanworth, M.R., Lawrence and Romer, L.JJ.
26th October.

PATENT—THREATS OF LEGAL PROCEEDINGS BY PATENTEE—ACTION TO RESTRAIN THREATS—STATEMENT OF CLAIM—RIGHT TO QUESTION VALIDITY OF PATENT—PATENTS, DESIGNS AND TRADE MARKS ACT, 1883 (46 & 47 Vict., c. 57), s. 32—PATENTS AND DESIGNS ACT, 1907 (7 Edw. 7, c. 29), s. 36—PATENTS AND DESIGNS ACT, 1919 (9 & 10 Geo. 5, c. 80), Sched.

Appeal from a decision of Luxmoore, J.

A "threats action" was brought by the plaintiffs to restrain the defendants from alleging that their patents had been infringed by the plaintiffs, and leave was asked to amend the statement of claim, *inter alia*, by inserting a paragraph which called in question the validity of the patents. Luxmoore, J., granted leave and the defendants appealed. The court dismissed the appeal.

Lord HANWORTH, M.R., said that in *Challender* v. *Royle*, 36 W.R. 357; 36 Ch. D. 425, Cotton and Bowen, L.JJ., had expressly stated that the plaintiff in a threats action might raise the question of the validity of the patent. At that time s. 32 of the Patents Act of 1883 governed the procedure, and it was said that s. 36 of the Act of 1907, as amended by the schedule to the Act of 1919, had, in effect, overruled that decision. The definition section of the Act of 1907, s. 93, defined "patent" as being "letters patent for an invention," and "invention" as including "alleged invention"; further, the Act of 1919 had modified the effect of s. 36 of the Act of 1907, so that a threats action was available not only in the case of a person claiming to be patentee, but of those by any person claiming to have an interest in the patent. The alterations introduced by the Acts of 1907 and 1919 were, however, intended to widen the scope of the Act of 1883, and not to restrict it, or to overrule the well-established decision in *Challender* v. *Royle*, *supra*.

LAWRENCE and ROMER, L.JJ., gave judgments to like effect.

COUNSEL: *Trevor Watson*, K.C., and *K. E. Shelley*; *Sir W. Colefax*, K.C., and *MacGuckin*.

SOLICITORS: *Lawrance, Messer & Co.; Godden, Holme and Ward.*

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

High Court—Chancery Division.

In re C. B. & M. (Tailors) Ltd.

Eve, J. 26th October.

COMPANY—WINDING UP—COSTS OF PETITION—FURTHER COSTS AGAINST SOLVENT COMPANY—COMPANIES (WINDING UP) RULES, 1929, r. 192.

This was a motion by way of an appeal from the liquidator.

A petition had been presented by a contributory for the compulsory winding up of C.B. & M. (Tailors) Ltd., and their solicitor was instructed by the company to appear and oppose. The usual compulsory order was made with the usual order that the costs of the company of the petition should be paid out of the assets of the company. The costs were taxed on the basis that the company was insolvent and were allowed. But the company was ultimately found to be solvent and the solicitor claimed to prove for the balance. The liquidator rejected the proof and the Registrar upheld the decision on the ground that r. 192 of the Companies (Winding up) Rules, 1929, gave the solicitor no right of proof in the winding up for any costs due to him over and above the taxed costs of the petition. The solicitor now appealed.

EVE, J., in a considered judgment, allowed the appeal, and directed the liquidator to admit the proof subject, if he so desired, to taxation of the bill. The taxation of the costs already taxed between party and party did not deprive the solicitor of his right to recover payment of such further sums as might be due to him on a solicitor and client taxation. The provisions of r. 192 determined the priority of payment of the costs and expenses incurred in the winding up of companies, but it did not purport to affect nor could it properly be interpretated as affecting other costs for which a proof might be tendered in a winding up. In the present case there was enough to pay all the costs and all the creditors in full, and therefore there was no ground for holding that the company should escape from the obligation to pay the solicitor the balance of costs properly incurred by him on the instructions of the company over and above those recovered on the party and party taxation.

COUNSEL: *Hubert A. Rose*; *J. R. McCrindle.*

SOLICITORS: *Cosmo Cran & Co.; Anstey & Co.*

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

King *v.* Travellers' Insurance Association, Ltd.

Rowlatt, J. 22nd October.

INSURANCE—BAGGAGE POLICY—FUR COAT LOST—NOT A "SPECIALLY VALUABLE ARTICLE"—SEPARATE DECLARATION UNNECESSARY.

In this action Mrs. K. King claimed from the Travellers' Insurance Association, Ltd., under a baggage policy, £240 for the loss of a Persian lamb fur coat. By the policy the defendants agreed to insure for £300 the contents of a trunk belonging to the plaintiff against accidental loss however arising, in all places and situations, for fifteen days from and including the 15th January, 1930. The plaintiff alleged that the coat was placed by her son in the trunk, which accompanied her to Victoria Station, London, on the 15th January, 1930, where it was registered through to Nice. She arrived at a *pension* at Nice on 17th January, 1930, and unpacked the trunk partly on that day and partly on the next. She did not discover the loss of her coat until the afternoon of the 18th January. The defendants did not admit that there was a loss under the policy. They also based defences on the conditions of the policy, and *inter alia*, on condition 5, by which "jewellery, watches, field glasses, cameras, and other fragile or specially valuable articles must be separately declared and valued." They submitted that the Persian lamb fur coat was a "specially valuable article" and that as it had not been declared and valued the policy was avoided, or, alternatively, that the fur coat was not covered by the policy.

ROWLATT, J., said that he was satisfied that the fur coat had been lost under conditions covered by the policy. With regard to condition 5, it was contended that, as the fur coat had not been separately declared and valued, it was excluded from the insurance. The question was whether things as a class were fragile or specially valuable, so that the question here was not whether this particular fur coat was fragile or specially valuable, but whether furs were fragile or specially valuable. In his opinion furs were not specially valuable in the sense in which the other objects enumerated in condition 5 were specially valuable, and the fact that the acquisition of some furs offered scope for extravagance was not material.

The plaintiff would have judgment for £175, the value at which he assessed her coat, and costs.

COUNSEL: *H. du Parcq*, K.C., and *B. B. Stenham*, for the plaintiff; *Doughty*, K.C., and *A. A. Gordon Clark*, for the defendants.

SOLICITORS: *Finnis, Downey, Linnell & Chessher; G. F. Hudson Matthews & Co.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Obituary.

MR. R. M. BROWN.

Mr. Robert Montagu Brown, solicitor, a member of the well-known Sheffield firm of Henry Vickers, Son & Brown, died at Edale, Derbyshire, on the 9th October last at the age of seventy-seven. He was a member of The Law Society and was admitted in 1876.

Societies.

Inner Temple.

GRAND DAY.

The Prince of Wales honoured the Inner Temple by dining in Hall on Thursday, the 12th inst, the Grand Day of Michaelmas Term. The Treasurer (Sir John Simon) presided, and the Prince occupied the seat on his right.

The guests were The Aga Khan, Viscount Mersey, Field-Marshal Viscount Allenby, Lord Merrivale, Lord Lloyd, Lord Atkin, Mr. George Lambert, Lieut.-Colonel Piers Legh, Admiral Sir William Goodenough, General Sir Hubert Gough, Sir Lynden Macassey, K.C., Sir Robert Witt, the Treasurer of Gray's Inn, Mr. J. W. Beaumont Pease, the Master of the Temple, Col. John Buchan, Commander Bickford-Smith, R.N., Mr. John Drinkwater, Mr. Roger Wethered, the Reader, and the Sub-Treasurer.

The following Masters of the Bench were also present: Sir Henry Dickens, K.C., Mr. Augustine Birrell, K.C., the Earl of Desart, Sir Francis Taylor, K.C., Mr. Justice Rowlatt, Mr. Justice Avory, Viscount Sumner, Sir Lancelot Sanderson, Sir William Hansell, K.C., Mr. Howard Wright, Mr. A. M. Langdon, K.C., the Master of the Rolls, Mr. Lauriston Batten, K.C., Sir Gerald Hohler, K.C., Mr. A. W. Bairstow, K.C., Sir Joseph Priestley, K.C., Mr. Alexander Grant, K.C., Mr. Justice Branson, Sir Leslie Scott, K.C., Mr. Justice Bateson, Sir Walter Clode, K.C., Mr. R. H. Balloch, Mr. F. P. M. Schiller, K.C., Sir Duncan Kerly, K.C., Sir Benjamin Cohen, K.C., Mr. Evan Charteris, K.C., Mr. Daniel Stephens, K.C., Sir Claud Schuster, K.C., Mr. R. F. Bayford, K.C., Mr. E. W Wingate-Saul, K.C., Mr. E. M. Konstam, K.C., Mr. C. M. Pitman, K.C., Mr. C. R. Dunlop, K.C., Mr. H. St. J. D. Raikes, K.C., Mr. P. E. Sandlands, Mr. A. T. Bucknill, K.C., The Hon. Sir Reginald Coventry, K.C., Mr. F. G. Thomas, K.C., Mr. E. W. Cave, K.C., Mr. J. E. Singleton, K.C., Mr. Rayner Goddard, K.C., Mr. W. H. P. Lewis, Mr. M. J. L. Beebee, Mr. H. G. Robertson, Sir Reginald Mitchell Banks, K.C., Mr. S. R. C. Bosanquet, K.C., Mr. Justice Langton, Mr. W. O. Willis, K.C., Mr. C. Paley Scott, and Sir George Bonner.

Middle Temple.

MR. HEBER HART, K.C., ON "LEGAL PROCEDURE."

The Autumn Reader of the Middle Temple, Mr. Heber Hart, K.C., chose for his reading in hall on Thursday, the 12th inst., the subject of the Mixed Arbitral Tribunals established under the Peace Treaties for adjudicating private disputes arising out of the war. Himself formerly a British member of three such tribunals, he described the procedure and indicated certain characteristics which, in his view, might usefully be employed in English court procedure.

Having explained the procedure before the Mixed Arbitral Tribunals, Mr. Heber Hart said that the experience gained might not be without effect in the reform of English civil procedure which was now occupying attention. The proceedings before the Tribunals began with a statement of claim, any writ being dispensed with. There was a preliminary hearing, which could be treated as the trial by consent. It was significant, in this connexion, that *The Times* of 24th July last recorded a speech of the then President of The Law Society in which he said on the question of reform in English procedure that the main suggestion of The Law Society, approved by the Bar Council, was a sort of preliminary hearing in the nature of a summons for directions considered by the judge himself after the pleadings had closed.

The date of the trial was fixed in advance and it was almost invariably found practicable to adhere to that date. The rule as to evidence enabled the cost of proof to be restricted to a minimum, and excluded arguments as to admissibility as distinguished from the expediency of testimony. Documents were almost always allowed to prove themselves. Evidence by affidavit was extensively received. Where oral evidence was desirable, commissions were issued.

The Reader called attention to the modifications in the strict English rules of evidence now allowed in the Commercial Court and under the Admiralty Short Cause Rules, and said that it had long been recognised that the rules on the scope of admissible oral evidence tended to weaken in their efficiency where a judge was sitting alone. Although orders for costs for £1,000 or more were occasionally made by the Arbitral Tribunal against the loser, the scale of costs was not liberal, according to the view prevalent in England.

Judge Sir Alfred Tobin, Treasurer of the Middle Temple, presided, and among the Benchers and others present were: Sir Robert McCall, K.C., Mr. Butler Aspinall, K.C., Mr. Justice McCardie, Mr. L. de Gruyther, K.C., Mr. Mitchell-Innes, K.C., Lord Salvesen, Mr. A. M. Dunne, K.C., Mr. Bruce Williamson, Judge Dumas, Mr. Stuart Bevan, K.C., Serjeant Sullivan, K.C., Sir H. Curtis Bennett, K.C., Mr. J. G. Hurst, K.C., Mr. Raeburn, K.C., Mr. W. E. Vernon, Mr. J. Bowen Davies, K.C., Mr. J. M. Paterson, Mr. McGeagh, K.C., Mr. Earengey, K.C., and Mr. Sturgess (Librarian).

Warwickshire Law Society.

The Right Hon. Lord Blanesburgh, P.C., G.B.E., K.C., was the chief guest at the annual dinner of the Warwickshire Law Society, held on Tuesday, 10th inst., in St. Mary's Hall, Coventry.

The chair was taken by the president, Mr. Walter Browett. A number of distinguished guests were present, including Mr. P. H. Martineau (President of The Law Society), Mr. H. H. Joy, K.C., Mr. J. F. Eales, K.C., M.P. (Recorder of Coventry), The Mayor of Coventry (Alderman V. Wyles), Mr. L. A. Smith (President of the Birmingham Law Society), The Archdeacon of Coventry (Rev. J. W. Hunkin), Mr. W. E. Lester (President-elect of the Warwickshire Law Society), Dr. A. J. Wilson (President of the Coventry Division of the British Medical Association).

The toast of "The Bench and the Bar" was proposed by the President and replied to by Lord Blanesburgh and Mr. H. H. Joy, K.C. The toast of "The Law Society and the Provincial Law Societies" was proposed by Mr. J. F. Eales, K.C., M.P., and replied to by Mr. P. H. Martineau. Mr. R. Hollick proposed the toast of "Our Guests," which was replied to by The Mayor and The Archdeacon of Coventry.

Solicitors' Benevolent Association.

The monthly meeting of the directors of this Association was held at 60 Carey-street, on the 11th inst., Mr. Ernest F. Dent in the chair. The other directors present were: Sir Reginald W. Poole, and Messrs. E. E. Bird, P. D. Botterell, C.B.E., W. A. Coleman (Leamington), E. R. Cook, C.B.E., T. G. Cowan, T. S. Curtis, A. G. Gibson, O. J. Humbert, C. G. May, H. A. H. Newington, H. F. Plant, F. L. Steward (Wolverhampton), P. J. Skelton (Manchester), and A. B. Urmston (Maidstone).

Mr. W. A. Coleman (Leamington) was elected chairman; Mr. E. R. Cook, C.B.E., Deputy Chairman for the ensuing year. Mr. T. A. B. Forster was elected an additional director at Newcastle-on-Tyne.

The sum of £921 was granted in relief; six new members were admitted, and other general business transacted.

Law Students' Debating Society.

At a meeting of the Society held at 60, Carey-street, on Tuesday, the 17th inst. (Chairman, Mr. R. S. W. Pollard), the subject for debate was: "That tithe rent-charge is an unjust burden on agriculture." Mr. E. F. Iwi opened in the affirmative. Mr. C. F. S. Spurrell opened in the negative. The following members also spoke: Messrs. H. F. C. Morgan, E. M. Woolfe, T. M. Jessup, L. T. Frost, H. E. Myers, W. M. Pleadwell, P. H. North-Lewis, J. C. Christian-Edwards and T. Kenyon. The opener having replied, the motion was carried by five votes. There were twenty-four members and six visitors present.

United Law Society.

A debate of the above Society was held on Monday evening, the 16th inst, in the Middle Temple Common Room, Mr. George Bull in the chair. Mr. G. W. Tookey moved: "That in the opinion of this House the League of Nations has so far failed to justify its existence." Mr. Alexander Ross opposed. There also spoke: Messrs. H. S. Palmer, G. B. Burke, T. A. Harrison, S. A. Redfern, R. S. Johnson, R. W. Bell, R. E. Ball, T. R. Owens, George Bull, vacating the chair for the purpose, and H. W. Pritchard. Mr. G. W. Tookey having replied, the motion was put to the House, and there voted for the motion three, and against, eleven. The motion was therefore lost by eight votes.

Parliamentary News.

House of Commons.

Questions to Ministers.

TOWN AND COUNTRY PLANNING BILL.

In reply to Mr. T. WILLIAMS and Lieut.-Colonel FREMANTLE, Sir H. YOUNG said careful consideration will be given to the suggested re-introduction of this Bill with a view to an early decision as soon as circumstances permit. [12th November.

RENT RESTRICTIONS ACTS.

In reply to Mr. MCGOVERN and Lieut.-Colonel FREMANTLE, Sir H. YOUNG said the future of the Rent Restrictions Acts and any amendments of the Acts will be considered by the Government in the light of the report of the Departmental Committee which was recently issued. In the meantime it is proposed to prolong the operation of the present Acts by means of the Expiring Laws Continuance Bill. [12th November.

PROLONGATION OF INSURANCE ACT, 1930.

In reply to Mr. RHYS DAVIES, Sir H. YOUNG said a reliable figure of the number of persons whose period of insurance has been extended under the provisions of the Prolongation of Insurance Act, 1930, will not be available until returns have been received from the 7,000 approved societies and branches after the end of the current year.

Mr. BUCHANAN asked the Prime Minister if the Government propose to continue the present Act for the prolongation of insurance which expires this year.

Sir H. YOUNG: I have been asked to reply. The answer is in the affirmative. [12th November.

Rules and Orders.

THE ARBITRATION (FOREIGN AWARDS) No. 3 ORDER, 1931.

At the Court at Buckingham Palace, the 7th day of October, 1931.

PRESENT.

The King's Most Excellent Majesty in Council.

Whereas a Convention on the Execution of Arbitral Awards was, on the twenty-sixth day of September, nineteen hundred and twenty-seven, signed at Geneva on behalf of His Majesty:

And whereas by subsection (1) of section one of the Arbitration (Foreign Awards) Act, 1930 (20-1 G. 5, c. 15), it is provided that Part I of that Act applies to any award made after the twenty-eighth day of July, nineteen hundred and twenty-four—

(*a*) in pursuance of an agreement for arbitration to which the protocol set out in the Schedule to the Arbitration Clauses (Protocol) Act, 1924 (14-5 G. 5, c. 39), applies: and

(*b*) between persons of whom one is subject to the jurisdiction of some one of such Powers as His Majesty, being satisfied that reciprocal provisions have been made, may by order in Council declare to be parties to the said Convention and of whom the other is subject to the jurisdiction of some other of the Powers aforesaid; and

(*c*) in one of such territories as His Majesty, being satisfied that reciprocal provisions have been made, may by Order in Council declare to be territories to which the said Convention applies:

And whereas His Majesty is satisfied that reciprocal provisions have been made as aforesaid by the Foreign Powers set out in the first column of Part II of the Schedule to this Order and as respects the territories belonging to such Powers set out in the second column of that part:

Now, therefore, His Majesty, by and with the advice of the Privy Council, in pursuance of the powers conferred upon Him by the said Act and of all other powers enabling Him in that behalf, is pleased to declare, and it is hereby declared as follows:—

1. The Powers set out in the first column of the Schedule to this Order are parties to the said Convention.

2. The territories set out in the second column of the said Schedule are territories to which the said Convention applies.

3. This Order may be cited as the Arbitration (Foreign Awards) No. 3 Order, 1931, and shall come into force on the 13th day of October, 1931.

M. P. A. Hankey.

Schedule.

First Column.	Second Column.
Powers parties to the Convention.	Territories to which the Convention applies.
PART I.	
His Majesty, the King of Great Britain, Ireland and the British Dominions beyond the Seas, Emperor of India.	Northern Rhodesia. Mauritius.
PART II.	
His Majesty the King of Roumania.	Roumania.
His Majesty the King of Siam.	Siam.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to give directions for the appointment of Mr. P. J. STANISLAUS WALSH, K.C. (President of a District Court, Cyprus), to be the Chief Justice of the Supreme Court of Seychelles.

The King has been pleased by warrants under His Majesty's Sign Manual to appoint Mr. HERBERT E. PARKES, and Mr. JOHN GUIREY, C.B.E., to be, for terms of seven and five years respectively, permanent members of the Railway Rates Tribunal established by the Railways Act, 1921.

The King has been pleased to confirm the appointment of Mr. Justice L. DEVAUX (Solicitor-General) to be a nominated Official Member of the Legislative Council of Trinidad and Tobago.

Mr. E. A. B. URMSTON, solicitor, of the firm of Urmston, Case & Roper, 4 The Broadway, Maidstone (Kent), has been appointed a Notary Public for the Borough of Maidstone, and a distance of eight miles therefrom.

The King has been pleased to approve a recommendation of the Home Secretary that Mr. GODFREY RUSSELL VICK be appointed Recorder of Halifax, to succeed Mr. J. WILLOUGHBY JARDINE, K.C., appointed Recorder of Newcastle-on-Tyne. Mr. Vick, who was called to the Bar at the Inner Temple in 1917, went the North Eastern Circuit. He was appointed Recorder of Richmond (Yorks) in November, 1930, in succession to Mr. R. F. Burnand, appointed a Master of the Supreme Court.

Mr. JOHN HIRST, assistant solicitor in the department of Mr. H. W. Skinner, LL.B., the Clerk to the Derbyshire County Council, has been appointed Clerk to the Trent Catchment Board. Mr. Hirst was admitted in 1924.

Mr. H. A. W. WALTER, Wakefield, has been appointed Assistant Solicitor to the Derbyshire County Council to fill the vacancy caused by the resignation of Mr. J. Hirst.

Mr. RUDOLPH MORITZ, K.C., has been elected a Bencher of the Honourable Society of Lincoln's Inn, in the place of the late Sir Edward Clarke, K.C. Mr. Moritz was called to the Bar in 1902 and took silk in 1925.

Mr. G. C. WILLIAM LARGE, solicitor, a member of the firm of Browetts, Coventry, has been appointed Legal Secretary to the Bishop of Coventry.

Mr. ARTHUR K. SMITH, solicitor, has been appointed Solicitor-General to the Government of India. He joined the firm of Little & Co., solicitors, Bombay, in 1908, ultimately becoming senior partner and Solicitor to the Government of Bombay. His new office is one of the most important open to members of the profession.

BOROUGH OF WALSALL.

The next General Quarter Sessions of the Peace for the Borough of Walsall will be held at the Guildhall, Walsall, on Thursday, the 10th December, 1931, at 10 o'clock in the forenoon.

IMPORTANT NOTICE TO SOLICITORS.

ANNUAL PRACTISING CERTIFICATES.

Practising certificates for the year 1930–31 expired on the 15th November, and should be renewed before the 15th December.

All certificates on which the duty is paid after the 1st January next, must be left with The Law Society for entry, and the names of solicitors taken out after that date will not be included in the "Law List" for 1932.

£25 FINE FOR ASSAULTING A SOLICITOR'S CLERK.

A fine of £25 with costs was imposed by a King's Bench Divisional Court, consisting of the Lord Chief Justice (Lord Hewart) and Justices Avory and Humphreys, recently upon Mr. Charles Bluston, of Watford Way, Hendon, for contempt of court by assaulting Mr. W. H. Pearce, a solicitor's clerk, who went to his house to serve him with a writ.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Witness. Part I.	MR. JUSTICE MAUGHAM. Non-Witness.
M'nd'y Nov. 23	Mr. Andrews	Mr. Blaker	Mr. Blaker	Mr. Hicks Beach
Tuesday .. 24	Jones	More	*Jones	Blaker
Wednesday 25	Ritchie	Hicks Beach	Hicks Beach	Jones
Thursday 26	Blaker	Andrews	*Blaker	Hicks Beach
Friday 27	More	Jones	Jones	Blaker
Saturday .. 28	Hicks Beach	Ritchie	Hicks Beach	Jones

DATE	GROUP I. MR. JUSTICE BENNETT.	MR. JUSTICE CLAUSON.	GROUP II. MR. JUSTICE LUXMOORE.	MR. JUSTICE FARWELL.
M'nd'y Nov. 23	Mr. *Jones	Mr. Ritchie	Mr. *More	Mr. *Andrews
Tuesday .. 24	*Hicks Beach	Andrews	*Ritchie	More
Wednesday 25	*Blaker	More	*Andrews	*Ritchie
Thursday ..26	Jones	Ritchie	More	Andrews
Friday 27	*Hicks Beach	Andrews	Ritchie	*More
Saturday .. 28	Blaker	More	Andrews	Ritchie

*The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (20th September, 1931) 6%. Next London Stock Exchange Settlement Thursday, 3rd December, 1931.

	Middle Price 18 Nov. 1931.	Flat Interest Yield. £ s. d.	Approximate Yield with redemption £ s. d.
English Government Securities.			
Consols 4% 1957 or after	85½	4 15 10	—
Consols 2½%	54	4 12 7	—
War Loan 5% 1929-47	97	5 3 1	—
War Loan 4½% 1925-45	95½	4 14 3	4 19 0
Funding 4% Loan 1960-90	84½	4 14 8	4 16 0
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	91½	4 7 5	4 10 0
Conversion 5% Loan 1944-64	100½	4 19 6	4 19 3
Conversion 4½% Loan 1940-44	96	4 13 9	4 19 0
Conversion 3½% Loan 1961	73	4 15 11	—
Local Loans 3% Stock 1912 or after	61½	4 17 7	—
Bank Stock	251	4 15 7	—
India 4½% 1950-55	76	5 18 5	—
India 3½%	55	6 7 3	—
India 3%	48	6 5 0	—
Sudan 4½% 1939-73	94½	4 15 3	4 16 0
Sudan 4% 1974	84½	4 14 8	4 17 6
Transvaal Government 3% 1923-53 (Guaranteed by Brit. Govt. Estimated life 15 yrs.)	81½	3 13 7	4 6 6
Colonial Securities.			
Canada 3% 1938	88½	3 7 10	4 19 9
Cape of Good Hope 4% 1916-36	92½	4 6 6	5 15 0
Cape of Good Hope 3½% 1929-49	80½	4 6 11	5 3 8
Ceylon 5% 1960-70	98½	5 1 6	5 1 6
Commonwealth of Australia 5% 1945-75	82½	6 1 3	6 2 6
Gold Coast 4½% 1956	91½	4 18 4	5 2 6
Jamaica 4½% 1941-71	91½	4 18 4	5 0 0
Natal 4% 1937	92½	4 18 4	5 0 0
New South Wales 4½% 1935-45	75½	5 19 2	6 17 6
New South Wales 5% 1945-65	79½	6 5 9	6 10 0
New Zealand 4½% 1945	88½	5 1 8	5 14 9
New Zealand 5% 1946	97½	5 2 7	5 5 0
Nigeria 5% 1950-60	98½	5 1 6	5 2 0
Queensland 5% 1940-60	79½	6 5 9	6 13 3
South Africa 5% 1945-75	100	5 0 0	5 0 0
South Australia 5% 1945-75	77½	6 9 0	6 12 9
Tasmania 5% 1945-75	79½	6 5 9	6 13 3
Victoria 5% 1945-75	80½	6 4 3	6 7 9
West Australia 5% 1945-75	80½	6 4 3	6 7 9
The prices of Stocks are in many cases nominal and dealings often a matter of negotiation.			
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	62½	4 16 0	—
Birmingham 5% 1946-56	100½	4 19 6	4 19 6
Cardiff 5% 1945-65	100	5 0 0	5 0 0
Croydon 3% 1940-60	68½	4 7 7	5 2 6
Hastings 5% 1947-67	100½	4 19 6	4 19 6
Hull 3½% 1925-55	82½	4 4 10	4 14 6
Liverpool 3½% Redeemable by agreement with holders or by purchase	72½	4 16 7	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	53	4 14 4	—
London City 3% Consolidated Stock after 1920 at option of Corporation	62	4 16 9	—
Metropolitan Water Board 3% "A" 1963-2003	63	4 15 3	—
Do. do. 3% "B" 1934-2003	64	4 13 9	—
Middlesex C.C. 3½% 1927-47	85½	4 1 10	4 16 0
Newcastle 3½% Irredeemable	72	4 17 3	—
Nottingham 3% Irredeemable	62½	4 16 0	—
Stockton 5% 1946-66	100	5 0 0	5 0 0
Wolverhampton 5% 1946-56	100½	4 19 6	4 19 6
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	81½	4 18 2	—
Gt. Western Railway 5% Rent Charge	96	5 4 2	—
Gt. Western Rly. 5% Preference	82½	6 1 3	—
L. & N.E. Rly. 4% Debenture	73	5 9 7	—
L. & N.E. Rly. 4% 1st Guaranteed	67½	5 18 6	—
L. & N.E. Rly. 4% 1st Preference	53½	7 9 7	—
L. Mid. & Scot. Rly. 4% Debenture	75½	5 6 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	67½	5 18 6	—
L. Mid. & Scot. Rly. 4% Preference	53½	7 9 7	—
Southern Railway 4% Debenture	77½	5 3 3	—
Southern Railway 5% Guaranteed	93½	5 6 11	—
Southern Railway 5% Preference	74½	6 14 3	—